December preliminary

Point Foundation
Income Statement
1 Month(s) Ended
DECEMBER 31, 1990

	Current Period Amount	%	Year To Date Amount	%
INCOME STATEMENT				
SALES & ROYALTY INCOME:				
Sales - Subscriptions	62,564.50	60.38	491,929.11	47.59
Sales - Back Issues	2,296.11	2.22	13,492.17	1.31
Sales - Mailing List	1,455.49	1.40	24,851.21	2.40
Sales - Direct Distribution	14,471.49	13.97	86,875.27	8.40
Sales - Warner (natl news)	5,800.00	5.60	87,993.24	8.51
Sales - Postcards	485.72	0.47	2,837.71	0.27
EWEC Income	186.89	0.18	5,087.98	0.49
WESC Income	0.00	0.00	43.00	0.00
Best of CQ Income	51.00	0.05	1,428.62	0.14
Signal Book Income	456.86	0.44	5,123.10	0.50
Fringes Income	263.49	0.25	3,236.02	0.31
CD-ROM Income	0.00	0.00	521.00	0.05
Ecolog income	5,978.26	5.77	15,051.10	1.46
Whole Earth Ecolog Royalties	0.00	0.00	41,625.00	4.03
WE Ecolog Production Money	0.00	0.00	25,000.00	2.42
Restoration Production Money	4,833.00	4.66	-4,833.00	0.47
INCOME SUBTOTAL	98,842.81	95.38	809,927.53	78.35
OTHER INCOME:				
Chronicle Income	2,200.00	2.12	28,050.00	2.71
Unclassifieds	302.75	0.29	7,990.50	0.77
Misc Royalties	0.00	0.00	2,037.83	0.20
WELL Projects	0.00	0.00	400.80	0.04
Contributions	678.00	0.65	11,747.00	1.14
Contrib-WholeEarth Institute	0.00	0.00	50,267.00	4.86
WEI Cyberthon income	0.00	0.00	96,865.00	9.37
Interest Income	824.44	0.80	5,893.20	0.57
Sale of Assets	500.00	0.48	1,000.00	0.10
Miscellaneous Income	278.00	0.27	3,974.13	0.38
TOTAL OTHER INCOME	4,783.19	4.62	208,225.46	20.14
Grants Income	0.00	0.00	15,575.00	1.51
TOTAL REVENUE	103,626.00	100.00	1,033,727.99	100.00
COST OF SALES:				
Circulation Salaries	-1,802.13	-1.74	-32,374.64	-3.13
Sub Fulfillment	-685.89	-0.66	-34,201.71	-3.31
Sub Premium Offers	0.00	0.00	-1,587.18	-0.15
MacSub Fulfillment OPS	0.00	0.00	-726.75	-0.07
MacSub Fulfillment	0.00	0.00	-100.48	-0.01
MacSub Fulfillment-Salaries	-2,020.00	-1.95	-22,278.14	-2.16
Circulation Promo:	-1,117.44	-1.08	-5,328.51	-0.52
Misc Circ Promo	0.00	0.00	-6,223.15	-0.60
Renewals	-4,231.13	-4.08	-23,120.24	-2.24
Inserts	0.00	0.00	-11,023.44	-1.07

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Billing	-953.25	-0.92	-2,152.99	-0.21
Credit Card Discount	-1,320.48	-1.27	-3,794.54	-0.37
Direct Distributor	0.00	0.00	-8,414.93	-0.81
Natl Newsstand (Warner)	0.00	0.00	-11,234.07	-1.09
Printing Magazine	0.00	0.00	-95,597.89	-9.25
Mailing List Fulfill	0.00	0.00	-3,163.95	-0.31
Buy Misc Resale Products	0.00	0.00	-2,295.64	-0.22
Editorial Salaries	-5,026.83	-4.85	-57,824.40	-5.59
Editorial OPS	-1,176.25	-1.14	-8,176.25	-0.79
Writers/Contributors	0.00	0.00	-30,918.69	-2.99
Misc Edit Expenses	-143.50	-0.14	-4,525.84	-0.44
Pre-Press	0.00	0.00	-17,314.07	-1.67
Research Salaries	-805.63	-0.78	-14,358.93	-1.39
Research Expense	-338.55	-0.33	-2,213.59	-0.21
Production Salaries	-6,110.87	-5.90	-56,349.32	-5.45
Production OPS	0.00	0.00	-1,190.20	-0.12
Outside Production Work	-83.78	-0.08	-5,247.87	-0.51
Production Supplies	-186.99	-0.18	-2,684.11	-0.26
Whole Earth Ecolog OPS	0.00	0.00	-32,558.15	-3.15
Whole Earth Ecolog Expenses	0.00	0.00	-20,989.24	-2.03
Restoration Book Salaries	-70.13	-0.07	-312.38	-0.03
Buy Best of CQ's	0.00	0.00	-243.75	-0.02
Buy Signal	0.00	0.00	-2,384.22	-0.23
Buy Fringes of Reason	0.00	0.00	-2,137.97	-0.21
Buy CD-ROM	0.00	0.00	-206.91	-0.02
Buy Ecolog	-3,734.87	-3.60	-8,212.17	-0.79
Fulfill EWEC	-22.55	-0.02	-1,161.63	-0.11
Fulfillment-Misc	-5.59	-0.01	-358.59	-0.03
Fulfill Signal	-11.43	-0.01	-1,096.09	-0.11
Fulfill Fringes of Reason	-14.16	-0.01	-1,014.39	-0.10
Fulfill CD-ROM	0.00	0.00	-44.07	0.00
Fufill Ecolog	-293.35	-0.28	-995.64	-0.10
Book promo: salaries	-102.00	-0.10	-455.81	-0.04
Book promo: expenses	0.00	0.00	-99.31	-0.01
Chronicle Expenses	-2,080.00	-2.01	-24,406.00	-2.36
TOTAL COST OF SALES	32,336.80	31.21	561,097.84	54.28
GROSS MARGIN	71,289.20	68.79	472,630.15	45.72
GENERAL & ADMINIST. EXPENSE:				
Office Salaries	-3,285.50	-3.17	-36,221.11	-3.50
Pub/Admin Salaries	-1,502.51	-1.45	-24,749.28	-2.39
Pub/Admin Pre-Project	-207.19	-0.20	-2,346.06	-0.23
Executive Director Salary	-3,016.66	-2.91	-20,516.62	-1.98
Insurance - Workers Comp	-919.75	-0.89	-3,806.08	-0.37
Insurance - Other	-176.75	-0.17	-1,942.11	-0.19
Paid Vacation Expense	-948.00	-0.91	-6,236.00	-0.60
Kaiser Health Plan	-511.44	-0.49	-5,392.11	-0.52
Taxes - Other	0.00	0.00	-1,827.43	-0.18

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DECEMBER 31, 1990

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Taxes - Payroll	-2,029.73	-1.96	-27,756.09	-2.69
Office/Computer Supplies	-965.33	-0.93	-8,345.02	-0.81
Equip Rent/Maint/Spls	-918.00	-0.89	-4,654.65	-0.45
Telephone	-575.00	-0.55	-6,777.22	-0.66
Postage	-1,904.10	-1.84	-8,399.59	-0.81
Fax fees	-44.00	-0.04	-371.00	-0.04
Container Rent	-200.00	-0.19	-2,610.00	-0.25
Building Rent	-3,119.30	-3.01	-37,181.60	-3.60
Maintenance	-221.67	-0.21	-1,963.04	-0.19
Utilities	-265.05	-0.26	-3,250.82	-0.31
WEI Fundraising OPS	0.00	0.00	-14,000.00	-1.35
WEI Fundraising Expenses	-150.00	-0.14	-3,570.10	-0.35
WEI Cyberthon OPS	0.00	0.00	-14,500.00	-1.40
WEI Cyberthon Expenses	710.91	0.69	-71,638.57	-6.93
WEI Cyberthon Salaries	0.00	0.00	-3,021.78	-0.29
WEI MCF Library Salaries	0.00	0.00	-3,302.28	-0.32
WEI MCF Library OPS	0.00	0.00	-125.00	-0.01
WEI MCF Library Expenses	0.00	0.00	-229.55	-0.02
WEI Environmental Salaries	0.00	0.00	-54.19	-0.01
WEI Environmental Expenses	0.00	0.00	-30.63	0.00
Legal/ProfsI/Copyright	-70.00	-0.07	-1,323.00	-0.13
Interest + Penalties	-164.28	-0.16	-2,074.68	-0.20
Bank Service Fees	-32.80	-0.03	-585.63	-0.06
Misc Pub/Admin Expenses	0.00	0.00	-3,664.35	-0.35
Misc Expense	-162.08	-0.16	-1,236.11	-0.12
TOTAL GEN. & ADMIN. EXPENSE	20,678.23	19.95	323,701.70	31.31
CHANGE IN FUND BALANCE	50,610.97	48.84	148,928.45	14.41

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Income Statement
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	Current Period Amount	%	Year To Date Amount	%
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Sales - Subscriptions	62,564.50	60.38	491,929.11	47.59
Sales - Back Issues	2,296.11	2.22	13,492.17	1.31
Sales - Mailing List	1,455.49	1.40	24,851.21	2.40
Sales - Direct Distribution	14,471.49	13.97	86,875.27	8.40
Sales - Warner (natl news)	5,800.00	5.60	87,993.24	8.51
Sales - Postcards	485.72	0.47	2,837.71	0.27
Book Sales:	6,936.50	6.69	30,490.82	2.95
Royalty Income:	0.00	0.00	41,625.00	4.03
Production Monies:	4,833.00	4.66	29,833.00	2.89
INCOME SUBTOTAL	98,842.81	95.38	809,927.53	78.35
OTHER INCOME:				
Chronicle Income	2,200.00	2.12	28,050.00	2.71
Unclassifieds	302.75	0.29	7,990.50	0.77
Misc Royalties	0.00	0.00	2,037.83	0.20
WELL Projects	0.00	0.00	400.80	0.04
Contributions	678.00	0.65	158,879.00	15.37
Interest Income	824.44	0.80	5,893.20	0.57
Sale of Assets	500.00	0.48	1,000.00	0.10
Miscellaneous Income	278.00	0.27	3,974.13	0.38
TOTAL OTHER INCOME	4,783.19	4.62	208,225.46	20.14
Grants Income	0.00	0.00	15,575.00	1.51
TOTAL REVENUE	103,626.00	100.00	1,033,727.99	100.00
COST OF SALES:				
Circulation Pay:	-1,802.13	-1.74	-32,374.64	-3.13
Sub Fulfillment	-2,705.89	-2.61	-58,894.26	-5.70
Circulation Promo:	-6,301.82	-6.08	-47,848.33	-4.63
Credit Card Discount	-1,320.48	-1.27	-3,794.54	-0.37
Direct Distributor	0.00	0.00	-8,414.93	-0.81
Natl Newsstand (Warner)	0.00	0.00	-11,234.07	-1.09
Printing Magazine	0.00	0.00	-95,597.89	-9.25
Mailing List Fulfill	0.00	0.00	-3,163.95	-0.31
Buy Misc Resale Products	0.00	0.00	-2,295.64	-0.22
Editorial Pay:	-6,203.08	-5.99	-66,000.65	-6.38
Writers/Contributors	0.00	0.00	-30,918.69	-2.99
Misc Edit Expenses	-143.50	-0.14	-4,525.84	-0.44
Pre-Press	0.00	0.00	-17,314.07	-1.67
Research Pay:	-805.63	-0.78	-14,358.93	-1.39
Research Expense	-338.55	-0.33	-2,213.59	-0.21
Production Pay:	-6,110.87	-5.90	-57,539.52	-5.57
Outside Production Work	-83.78	-0.08	-5,247.87	-0.51
Production Supplies	-186.99	-0.18	-2,684.11	-0.26
Whole Earth Ecolog OPS	0.00	0.00	-53,547.39	-5.18

Point Foundation
Income Statement
1 Month(s) Ended
DECEMBER 31, 1990

	Current Period Amount	%	Year To Date Amount	%
Restoration Book Project:	-70.13	-0.07	-312.38	-0.03
Purchases - Books:	-3,734.87	-3.60	-13,185.02	-1.28
Fulfillment - Books:	-347.08	-0.33	-4,670.41	-0.45
Book promo: salaries	-102.00	-0.10	-555.12	-0.05
Chronicle Expenses	-2,080.00	-2.01	-24,406.00	-2.36
TOTAL COST OF SALES	32,336.80	31.21	561,097.84	54.28
GROSS MARGIN	71,289.20	68.79	472,630.15	45.72
GENERAL & ADMINIST. EXPENSE:				
Office Pay:	-3,285.50	-3.17	-36,221.11	-3.50
Pub/Administrative Pay:	-1,709.70	-1.65	-27,095.34	-2.62
Executive Director Salary	-3,016.66	-2.91	-20,516.62	-1.98
Insurance:	-1,096.50	-1.06	-5,748.19	-0.56
Paid Vacation Expense	-948.00	-0.91	-6,236.00	-0.60
Kaiser Health Plan	-511.44	-0.49	-5,392.11	-0.52
Taxes - Other	0.00	0.00	-1,827.43	-0.18
Taxes - Payroll	-2,029.73	-1.96	-27,756.09	-2.69
Office/Computer Supplies	-965.33	-0.93	-8,345.02	-0.81
Equip Rent/Maint/Spls	-918.00	-0.89	-4,654.65	-0.45
Telephone	-575.00	-0.55	-6,777.22	-0.66
Postage	-1,904.10	-1.84	-8,399.59	-0.81
Fax fees	-44.00	-0.04	-371.00	-0.04
Rent + Bldg Maint:	-3,540.97	-3.42	-41,754.64	-4.04
Utilities	-265.05	-0.26	-3,250.82	-0.31
WEI Fundraising:	560.91	0.54	-110,472.10	-10.69
Legal/Profsl/Copyright	-70.00	-0.07	-1,323.00	-0.13
Interest + Penalties	-164.28	-0.16	-2,074.68	-0.20
Bank Service Fees	-32.80	-0.03	-585.63	-0.06
Misc Pub/Admin Expenses	0.00	0.00	-3,664.35	-0.35
Misc Expense	-162.08	-0.16	-1,236.11	-0.12
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CHANGE IN FUND BALANCE	50,610.97	48.84	148,928.45	14.41

Point Foundation
Balance Sheet
DECEMBER 31, 1990

ASSETS

CURRENT ASSETS:	
Cash - WestAmerica Bank	20,313.45
Cash-Wells Fargo/Mill Valley	11,532.22
Petty Cash	145.77
Cash/WorkingAssetsMoneyFund	139,801.65
Cash-CCS Postal Acct	1,057.55
TOTAL CASH IN BANK	172,850.64
A/R - Distributor	31,641.70
A/R - Employee-Aetna TDA	-40.00
A/R - Mailing List-Misc	6,860.73
A/R - The Well	3,665.81
A/R - Chronicle	2,200.00
A/R - Employee Kaiser	183.76
A/R - Employee	339.49
TOTAL ACCOUNTS RECEIVABLE	44,851.49
Inventory - WER	1,575.00
TOTAL INVENTORY	1,575.00
TOTAL CURRENT ASSETS	219,277.13
FIXED ASSETS:	
Furniture & Equipment	163,918.24
TOTAL FIXED ASSETS	163,918.24
Accumulated Depreciation(Cr)	-114,521.00
FIXED ASSETS (LESS DEPR.)	49,397.24
OTHER ASSETS:	
Investments: Zomeworks	30,000.10
Reserve for Losses	-24,800.10
Investments: The WELL	9,500.00
Deposits	125.00
Prepaid Taxes	2,253.00
TOTAL OTHER ASSETS	17,078.00
TOTAL ASSETS	285,752.37

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Balance Sheet
DECEMBER 31, 1990

LIABILITIES & EQUITY

CURRENT LIABILITIES:	
A/P - Trade	12,732.10
A/P - Chronicle	445.00
Sub Advances - Current	252,004.00
TOTAL CURRENT LIABILITIES	265,181.10
LONG TERM LIABILITIES:	
Contract Payable - Long Term	10,880.18
Sub Advances - Long Term	284,056.70
TOTAL LONG TERM LIABILITIES	294,936.88
TOTAL LIABILITIES	560,117.98
Fund Surplus Beginning	-423,294.06
INCREASE/(DECREASE) IN FUND	148,928.45
TOTAL LIABILITIES & EQUITY	285,752.37